

<u>Percentage</u>	<u>Date After Which Employment Occurs</u>
<u>2.25%</u>	<u>December 31, 1986</u>
<u>1.8</u>	<u>December 31, 1993."</u>

Sec. 2. G.S. 96-9(b)(3) reads as rewritten:

"(3) a. through c. Repealed by Session Laws 1977, c. 727, s. 39.

d. Rate schedule A,B,C,D,E,F,G,H, or I appearing on the line opposite the fund ratio in the following Fund Ratio Schedules table shall be applicable in determining and assigning each eligible employer's contribution rate for the calendar year immediately following the computation date. The fund ratio is the total amount available for benefits in the Unemployment Insurance Fund on the computation date divided by the total amount of the taxable payroll of all subject employers for the 12-month period ending June 30 preceding the computation date.

FUND RATIO SCHEDULES

<u>When the Fund Ratio Is:</u>		<u>Applicable</u>
<u>As Much As</u>	<u>But Less Than</u>	<u>Schedule</u>
----	<u>2.5%</u>	<u>A</u>
<u>2.5%</u>	<u>3.5%</u>	<u>B</u>
<u>3.5%</u>	<u>4.5%</u>	<u>C</u>
<u>4.5%</u>	<u>5.5%</u>	<u>D</u>
<u>5.5%</u>	<u>6.5%</u>	<u>E</u>
<u>6.5%</u>	<u>7.5%</u>	<u>F</u>
<u>7.5%</u>	<u>8.5%</u>	<u>G</u>
<u>8.5%</u>	<u>9.5%</u>	<u>H</u>
<u>9.5% and in excess thereof</u>		<u>I</u>

FUND RATIO SCHEDULES

<u>When the Fund Ratio Is:</u>		<u>Applicable</u>
<u>As Much As</u>	<u>But Less Than</u>	<u>Schedule</u>
----	<u>2.0%</u>	<u>A</u>
<u>2.0%</u>	<u>3.0</u>	<u>B</u>
<u>3.0%</u>	<u>4.0%</u>	<u>C</u>
<u>4.0%</u>	<u>5.0%</u>	<u>D</u>
<u>5.0%</u>	<u>6.0%</u>	<u>E</u>
<u>6.0%</u>	<u>7.0%</u>	<u>F</u>
<u>7.0%</u>	<u>8.0%</u>	<u>G</u>
<u>8.0%</u>	<u>9.0%</u>	<u>H</u>
<u>9.0% and in excess thereof</u>		<u>I</u>

d1. The standard contribution rate set by subdivision (b)(1) of this section applies to an employer unless the employer's account has a credit balance. The Until January 1, 1994, the contribution rate of an employer whose account has a credit balance is determined in accordance with the rate set in the